No. 08-609

Supreme Court, U.S.
FILED
JAN 2 - 2009
OFFICE OF THE CLERK

IN THE

SUPREME COURT OF THE UNITED STATES

Dr. ALVIN S. KANOFSKY , PhD. - PETITIONER -APPELLANT

Vs.

COMMISSIONER OF INTERNAL REVENUE SERVICE

RESPONDENT-APPELLEE

MICHAEL MUKASEY – ATTORNEY GENERAL OF UNITED STATES
RICHARD FARBER
JOHN SCHUMANN
Attorneys Tax Division, Department of Justice, Post Office Box 502 Washington, D.C.

GREGORY G. GARRE – SOLICITOR GENERAL OF UNITED STATES
Room 5614, Department of Justice, 950 Pennsylvania Ave, N.W. Washington,D.C. 20530 - 0001

PETITION FOR A REHEARING ON EARLIER PETITION FOR A WRIT OF CERTIORARI TO THE THIRD CIRCUIT COURT OF APPEALS FOR CASE 07- 1860 IN PHILADELPHIA

DR. ALVIN S. KANOFSKY , Pro-Se
229 E. CHURCH STREET
BETHLEHEM, PA. 18018
610 –867-8064

The Petitioner presents this short Petition for a Rehearing on his previously submitted Petition for a Writ of Certiorari (08-609), which was denied on December 8, 2008, as shown in the attached Exhibit A.

The main question raised by the Third Circuit Court of Appeals in response to his briefs on the Tax Court Case was as to the Truth and Veracity of the Claims made by the Petitioner as to the Fraud and Corruption that was responsible for obstructing his business activities. In the intervening time, since the original petition was submitted on September 11 to the present, there have been provided numerous confirmations as to the rampant fraud and corruption in the private sector and the supporting complicity and lack of oversight in the government sector.

Further investigations are already underway and are revealing and will eventually reveal even further direct actions by individuals and organizations involving fraud and corruption and the lack of government oversight and/or complicity in committing these acts of fraud and corruption.

The intervening period between when the Petition was originally submitted, September 11, and the present time, has been the most momentous in the history of this country in changes regarding how government rules, in changes of the administration of the government, and in the extent of fraud and corruption that has been revealed.

Rule 44 of the Supreme Court allows that any petition for a rehearing of an order denying a petition for a Writ of Certiorari or extraordinary writ shall be filed within 25 days of the date of the order of denial and shall comply with all the form and filing requirements of paragraph 1 of this rule, including the payment of the

filing fee if required, **but its grounds shall be limited to intervening circumstances of a substantial or controlling effect, or other substantial grounds not previously presented.**

Thus, the Petitioner, recognizing the momentous events that have occurred in the intervening time, and their enormous substantial relevance to the earlier and persistent claims made by the Petitioner over many years, some of which have been provided in his original petition of September 11, hereby respectfully submits this Petition to the court for their consideration to once more provide relief and hear his case.

The Petitioner lists below the Widespread Fraud and Corruption aided by Government Complicity and/or Lack of Oversight.

1. The Failings of the Financial Institutions. Again lack of government oversight in the investment vehicles, etc. There was virtually no government supervision, regulation, and disciplinary action of the actions of the financial institutions in participating in corrupt and fraudulent practices, such as credit swaps and bundled securities. This has resulted in a $700 Billion bailout by the U.S. Treasury, headed by Secretary Henry Paulson.

2. The Mortgage Securities Frauds. Again, there is a lack of government oversight. The approval of the government and the rating agencies for the packaged mortgage securities, which were assessed at ratings and values far in excess of reasonable determinations.

3. The Bernard Madoff Scandal. This is one of the

largest fraud and corruption cases ever, involving an enormous Ponzi scheme for a total loss of $50 Billion. Many non-profits had funds invested in the Madoff Investment Funds, with the hope to avoid any U.S. Tax scrutiny with offshore entities. Again, there was a total lack of government oversight and regulation by the Treasury Department, the SEC, and other government agencies.

4. The Pa. Senator Vincent Fumo trial locally. This involved his misuse of non-profits funds and activities, using the non-profits to personally enhance his personal finances, and support his personal activities. Just recently, his assistant, Attorney Christopher Craig has quit his state position, under pressure from the rest of the Democratic lawmakers, for his role in aiding Senator Fumo.

As well, Senator Fumo was the one who sheparded through the legislature a secret $100M midnight appropriation to fund The Barnes Foundation transfer from Lower Merion to Philadelphia. The control of the Barnes and its multibillion Art Collection was wrested from Lincoln University, a black institution, by the Philadelphia Political establishment and the non-profits, such as the Philadelphia Museum of Art, the Pennsylvania Fine Arts Academy, the Lensfest Foundation, the Annenberg Foundation, and the Pew Foundation.

Originally, Dr. Albert Barnes had left the Barnes art collection to Julian Bond's father's control, as head of Lincoln University, to prevent these entities from seizing control. Mr. Bond just recently relinquished his role as head of the national NAACP.

Members of the group are also active at Lehigh University. The Bermans, who were head of the

Philadelphia Art Museum, have been or are on the Lehigh Board of Trustees, as are the Pitcairns, who head the Pennsylvania Academy of Fine Art. They are major donors to Lehigh University and have representatives on the board of Lehigh University. The Princeton Woodrow Wilson Center case was just recently settled with the donors and involves a similar situation where the recipient non profit institution changes the original intent of the donor.

In the Barnes case, the non-profits obstructed the activities of the Barnes, and refused to provide any support for the institution, in order to obtain control. As well, Governor Rendell forced Lincoln University to cooperate in the transfer of control of the Barnes, under threats of cutting funding to the state controlled university.

5. The Conviction of New Jersey Senate Head, Wayne Bryant. He was taking bribes from the University of Medicine and Dentistry of New Jersey (UMDNJ). The defense was that everyone else in the state was on their payroll as well. The Petitioner was the main whistleblower on earlier UMDN J cases, with numerous court filings claiming fraud and corruption on the part of the University. It was only when a New Jersey Star Ledger reporter, Josh Margolin, discovered a UMDNJ check made out to a Philadelphia Politician, Ron White, that it came to light that UMDNJ was making bribery payments to various politicians, while doubling and tripling Medicaid charges. This resulted in UMDNJ being put under the control of Judge Herbert Stern, under a deferred prosecution agreement, arranged by U.S. Attorney Christopher Christie of New Jersey.

The Petitioner's brother, Dr. Paul Kanofsky, was in charge of monitoring UMDNJ's billing records, when he was brutally removed from his position and harassed

and terminated, with his death from cancer occurring immediately after his final termination hearing.

6. The suing of Donald Trump on the Fraudulant Ruling on his casino, by the Pennsylvania Casino Control Commission. The chairman of the commission was forced out for misuse of funds, and it has subsequently been determined that political influence and fraud and corruption resulted in award of a license to Louis DeNaples, an organized crime figure from the Scranton area. He has been indicted for lying about his connections to organized crime, and he is presently awaiting trial in federal court.

7. The Collapse of the Sands Casino and Sheldon Adelson, one of the main contributors to the Republican Party. His company, of which he owns seventy percent, The Las Vegas Sands Company, is near bankruptcy, with the value of its stock having dropped to only about $5/share.from its previous high of $150. Construction of his casino complex in Bethlehem is now only limited to the casino portion of the project, with work on the hotel, convention center, and shopping mall now delayed indefinitely.

8. Illinois Governor Blagojevich's indictment. U.S. Attorney Patrick Fitzgerald's indictment of the governor. Attorney Fitzpatrick originally made a name for himself by prosecuting Mafia in Pennsylvania and New Jersey, and obtaining convictions of the Gambino Mafia family of New Jersey and Pennsylvania.

9. Appointment of Eric Holder as U.S. Attorney General by Barack Obama. Eric Holder is familiar with the organized crime in the Pennsylvania area around Bethlehem, being a Federal Prosecutor of the Mafia

families in the Scranton, Pa. area.

10. Madoff case is now being investigated for offshore holdings of companies and non-profits to avoid taxes and non-profit benefits. The UPS Case that was sealed with a settlement was the biggest Tax Case ever, involving billions of dollars of avoided taxes due to off shore activities. The Petitioner has earlier requested that the case be unsealed.

One of the main heirs to the UPS fortunes is Ms. Marlene (Linny) Fowler, whose Father and Uncle, the Oberkotters, were head of UPS and perpetrated the fraud. Ms. Fowler is one of the main non-profit activists in the Bethlehem area, and is one of the main opponents and obstructionists of the Petitioner's activities.

11. Milton Street conviction for Income Tax Evasion. The brother of the Philadelphia Former Mayor, John Street, was sentenced for Income Tax Evasion, but cleared of racketeering charges.

12. Secretary of the Treasury Paulson's heading the $700 B bailout. He is national head of the Nature Conservancy, again a group opposed to the activities of the Petitioner. The Petitioner's building is at a prime location on the Regional Greenway that is being promoted by the Nature and Wildlife Conservancy, headed by Susan Cumings.

13. Again, the U.S. Treasury providing funds for the bail-out of the U.S. Auto Industry. The first bail-out was with Chrysler Corporation, headed by Lee Iacocca, a Lehigh University graduate, and active alumnus. This bailout set

a precedent to bail out GM and Chrysler at this present time. The early bail-out probably contributed to the decline and present day crisis situation of the auto companies, since they saw that the could rely on the U.S. Government to come to their aid if needed.

14. The present Israeli Hamas conflict. The local non-profit and for-profit entities are major supporters of the Arab-Palestinian cause. They have a long standing and deep hatred of Jews and Israel, and support and incite the Arabs against the Jews. It is well known that the Petitioner and his family are major supporters of Israel and Jewish causes, and as such bear the brunt of the local community's hatred.

The local community of Moravians are of Germanic stock , and settled Bethlehem in 1743. They have always had an intense connection with Germany. Prior to World War II, the head of Bethlehem Steel, Eugene Grace, was a member of America First. As the top paid executive in the country, he was a frequent target of criticism from Franklin Roosevelt, who also had Henry Morganthau, his Jewish personal friend and Treasury Secretary, pursue Grace for income tax evasion. Grace refused to support Roosevelt's actions against the Nazis, and it was only with the attack on Pearl Harbor that Roosevelt could force Bethlehem Steel into supporting the war effort.

Before and since that time, Bethlehem Steel and the Bethlehem community, have discriminated against Jews. Jews were not allowed membership in the Bethlehem Steel Country Club. Jews were forced off of their properties in the downtown area of Bethlehem. Chief Supreme Court Justice Roberts, the son of a Bethlehem Steel executive, would have personal knowledge of these policies, as well as of the largest discrimination case against Black Americans

being won against Bethlehem Steel.

Most recently, the community has supported and incited the Arabs and
Palestinians in their conflict against Israel. During the last Intifida, just before 9/11, local churches sent a delegation to occupy the Church of the Nativity against Israeli attack in Bethlehem on the West Bank. Local churches supported a boycott of Israel. Local churches supported Intifida hospitals, etc. Local groups led the criticism of so called Israeli atrocities against civilians and the call for giving up land to the Arabs.

Local companies such as Air Products (Industrial Gases) and Fuller Company (Concrete Plants) work with the Arab Countries to develop their oil fields and construction industry. Their determination to block any activities of the Petitioner exists to this day, and are a violation of the equal rights laws.

Petitioner prays that the Court take into account these numerous cases of fraud and corruption in considering the truth and veracity of his claims of fraudulent and corrupt activity in obstructing the Petitioner's activities, and that the court provide Petitioner relief and hear his case.

Respectfully submitted,

Alvin S Kanofsky

Date: JANUARY 20, 2009 Dr. Alvin S. Kanofsky

EXHIBIT A

Court Action

Supreme Court of the United States
Office of the Clerk
Washington, DC 20543-0001

William K. Suter
Clerk of the Court
(202) 479-3011

December 8, 2008

Mr. Alvin S. Kanofsky
229 E. Church Street
Bethlehem, PA 18018

Re: Alvin Kanofsky
v. Commissioner of Internal Revenue
No. 08-609

Dear Mr. Kanofsky:

The Court today entered the following order in the above-entitled case:

The petition for a writ of certiorari is denied.

Sincerely,

/s/ William K. Suter, Clerk

Certification that Submission of Petition is in Good Faith and Not for Purposes of Delay

I state that the Petitioner is submitting this Petition for a Rehearing according to substantive changes in the situation and in good faith and not for delay, as required by Rule 44 of the Supreme Court.

I certify under penalty of perjury that the foregoing is true and correct.

Executed on:

Date JAN. 20, 2009

Dr. Alvin S. Kanofsky

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing **PETITION FOR A REHEARING ON THE PETITION FOR A WRIT OF CERTIORARI TO THE THIRD CIRCUIT COURT OF APPEALS** was served on the respondent by mailing the same on Jan. 21, 2009 by Express Carrier, addressed as follows:

Solicitor General: Gregory G. Garre
Room 5614, Department of Justice
950 Pennsylvania Avenue, N.W.
Washington, D.C. 20530 – 000

Date JAN 20, 2009

Dr. Alvin S. Kanofsky

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing **PETITION FOR A REHEARING ON THE PETITION FOR A WRIT OF CERTIORARI TO THE THIRD CIRCUIT COURT OF APPEALS** was served on the respondent by mailing the same on Jan. 21, 2009 by U.S. Express Mail, addressed as follows:

MR. RICHARD FARBER, Esq.
MR. JOHN SCHUMANN, Esq.
Attorneys Tax Division, Department of Justice
Post Office Box 502
Washington, D.C.

Date JAN. 20, 2009

Dr. Alvin S. Kanofsky